

File Iowa business taxes electronically through eFile & Pay!

Iowa sales and use tax may be filed electronically online through the department's Web site at www.iowa.gov/tax or by touch-tone telephone at 1-800-514-8296.

Questions about eFile & Pay? Please contact Taxpayer Services at 515-281-3114/1-800-367-3388 or idr@iowa.gov

To use this form, please print front and back, and cut on the dotted line. Make check or money order payable to Treasurer-State of Iowa. Mail to Sales/ Use Tax Processing, Iowa Department of Revenue, PO Box 10412, Des Moines IA 50306-0412.

Advantages to using eFile & Pay

- File & pay electronically = mail nothing
- Secure
- Mathematical calculations performed by the system
- Available 24/7
- Access to filing and payment history

32-022a (7/22/11)

EXEMPTIONS INSTRUCTIONS

Exemptions are sales made by you on which tax was not required to be charged. Enter your exemptions for the entire period on this return.

a. **Interstate Commerce:** Sales where delivery occurred outside Iowa.

b. **New Construction:** Sales of services performed on or in connection with new construction, reconstruction, alteration, expansion or remodeling of a building or structure.

c. **Industrial Machinery, Equipment and Computers:** Sales of qualifying items used directly and primarily in a manufacturing process or computers used by a commercial enterprise.

d. **Resale:** Sales of items that will be resold.

e. **Processing:** Sales of items that will be incorporated into another item for resale.

f. **Residential Utility:** Sales of metered gas, electricity, and fuel used as energy in residential dwellings.

g. **Sales Tax Holiday:** Qualified clothing and footwear sales made the first Friday and Saturday of August.

IOWA SALES / RETAILER'S USE TAX RETURN EXEMPTIONS WORKSHEET

a	Interstate Commerce		00
b	New Construction		00
c	Industrial Machinery, Equip & Computers		00
d	Resale		00
e	Processing		00
f	Residential Utility		00
g	Sales Tax Holiday		00
h	Other: (Including Government)		00
i	Total Exemptions		00

h. **Other:** Any exempt sales made not in the previous categories. Describe briefly in the space next to "Other." A separate sheet of paper may be attached.

i. **Total Exemptions:** Add lines a-h; enter on line 4 of the return.

IMPORTANT: You must file even if you had no activity. If you had no sales, put zeroes on lines 1 and 12.

1	Gross Sales		00
2	Goods Consumed		00
3	Total (add lines 1 and 2)		00
4	Exemptions (from line i of the worksheet)		00
5	Taxable Amount (line 3 minus line 4)		00

6a	State Tax (5% of line 5)		00
6b	Total Local Option Tax		00
6c	Total School Local Option Tax		00
7	Total Tax (add lines 6a, 6b, and 6c)		00
8	Deposits and Overpayment Credits		
9	Balance (line 7 minus line 8)		
10	Penalty (if applicable)		
11	Interest (if applicable, see instructions)		
12	Total Amount Due (add lines 9-11)		

▲ Permit No. Period
 Date Due

▲

Signature of Retailer or Agent Title Date
Daytime Phone No.: _____

RETURN INSTRUCTIONS

- 1. Gross Sales:** Enter your total gross sales for the entire period. Do NOT include the tax collected on taxable sales.
- 2. Goods Consumed:** Enter your total goods consumed for the entire period. Goods consumed are items that you originally purchased tax free for direct resale or to be incorporated into a product for resale, but instead were used by you. The amount is the original cost paid by you to your supplier.
- 4. Exemptions:** Enter your total exemptions for the entire period. Exemptions are sales made by you on which tax was not required to be charged.
- 6b. Total Local Option Tax and 6c. Total School Local Option Tax:** You **must** complete the section below if you made sales into a local option jurisdiction. Do not report local option tax as one lump sum for the entire state. Also, do not report the tax city-by-city. It should be reported on a county-by-county basis. To determine if local option tax is due, the rate, and delivery issues, go to www.state.ia.us/tax and choose the Businesses category.

- 8. Deposits and Overpayment Credits:** If you made deposits prior to filing this return and/or if you overpaid on a previous return and had that amount credited to this return, enter it here.
- 10. Penalty:** Penalty for not filing the return on time: If you do not file the return on time and do not have 90% of the correct amount of tax paid by the due date, add 10% of the tax not paid by the due date.
Penalty for not paying the tax on time: If you do not pay at least 90% of the correct amount of tax by the due date, add 5% of the tax not paid by the due date.
Penalties can be waived only under special circumstances.
If more than one penalty applies, the 10% penalty is the only one charged.
- 11. Interest:** Any fraction of a month is considered as a whole month. Interest accrues on the unpaid tax from the due date of the return. Check our Web site at www.state.ia.us/tax for rates. Interest cannot be waived.

Not all counties have local option tax. Go to www.iowa.gov/tax to check our local option lists.

		Taxable Sales LocalOption		Taxable Sales School				Taxable Sales LocalOption		Taxable Sales School				Taxable Sales Local Option		Taxable Sales School	
ADAIR	01		.00		.00	GREENE	37		.00		.00	PAGE	73		.00		.00
ADAMS	02		.00		.00	GRUNDY	38		.00		.00	PALO ALTO	74		.00		.00
ALLAMAKEE	03		.00		.00	GUTHRIE	39		.00		.00	PLYMOUTH	75		.00		.00
APPANOOSE	04		.00		.00	HAMILTON	40		.00		.00	POCAHONTAS	76		.00		.00
AUDUBON	05		.00		.00	HANCOCK	41		.00		.00	POLK	77		.00		.00
BENTON	06		.00		.00	HARDIN	42		.00		.00	POTTAWATTAMIE	78		.00		.00
BLACK HAWK	07		.00		.00	HARRISON	43		.00		.00	POWESHIEK	79		.00		.00
BOONE	08		.00		.00	HENRY	44		.00		.00	RINGGOLD	80		.00		.00
BREMER	09		.00		.00	HOWARD	45		.00		.00	SAC	81		.00		.00
BUCHANAN	10		.00		.00	HUMBOLDT	46		.00		.00	SCOTT	82		.00		.00
BUENA VISTA	11		.00		.00	IDA	47		.00		.00	SHELBY	83		.00		.00
BUTLER	12		.00		.00	IOWA	48		.00		.00	SIoux	84		.00		.00
CALHOUN	13		.00		.00	JACKSON	49		.00		.00	STORY	85		.00		.00
CARROLL	14		.00		.00	JASPER	50		.00		.00	TAMA	86		.00		.00
CASS	15		.00		.00	JEFFERSON	51		.00		.00	TAYLOR	87		.00		.00
CEDAR	16		.00		.00	JOHNSON	52		.00		.00	UNION	88		.00		.00
CERRO GORDO	17		.00		.00	JONES	53		.00		.00	VAN BUREN	89		.00		.00
CHEROKEE	18		.00		.00	KEOKUK	54		.00		.00	WAPELLO	90		.00		.00
CHICKASAW	19		.00		.00	KOSSUTH	55		.00		.00	WARREN	91		.00		.00
CLARKE	20		.00		.00	LEE	56		.00		.00	WASHINGTON	92		.00		.00
CLAY	21		.00		.00	LINN	57		.00		.00	WAYNE	93		.00		.00
CLAYTON	22		.00		.00	LOUISA	58		.00		.00	WEBSTER	94	See below. Webster is the only county with a rate of 1/2% for each tax.			
CLINTON	23		.00		.00	LUCAS	59		.00		.00	WINNEBAGO	95		.00		.00
CRAWFORD	24		.00		.00	LYON	60		.00		.00	WINNESHIEK	96		.00		.00
DALLAS	25		.00		.00	MADISON	61		.00		.00	WOODBURY	97		.00		.00
DAVIS	26		.00		.00	MAHASKA	62		.00		.00	WORTH	98		.00		.00
DECATUR	27		.00		.00	MARION	63		.00		.00	WRIGHT	99		.00		.00
DELAWARE	28		.00		.00	MARSHALL	64		.00		.00	TOTAL TAXABLE SALES			.00		.00
DES MOINES	29		.00		.00	MILLS	65		.00		.00	MULTIPLY BY .01			.00A		.00B
DICKINSON	30		.00		.00	MITCHELL	66		.00		.00	WEBSTER CO. 94					
DUBUQUE	31		.00		.00	MONONA	67		.00		.00	TOTAL TAXABLE SALES			.00		.00
EMMET	32		.00		.00	MONROE	68		.00		.00	MULTIPLY BY .005			.00C		.00D
FAYETTE	33		.00		.00	MONTGOMERY	69		.00		.00		ADD A & C			ADD B & D	
FLOYD	34		.00		.00	MUSCATINE	70		.00		.00	TOTAL TAX			.00		.00
FRANKLIN	35		.00		.00	O'BRIEN	71		.00		.00						
FREMONT	36		.00		.00	OSCEOLA	72		.00		.00						

↑ ENTER ON FRONT OF RETURN, LINE 6b ↑ ENTER ON FRONT OF RETURN, LINE 6c